

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

Docket No. 07-cv-7505(RJH)

SUPREMA SPECIALTIES, INC., *et al.*

Debtors

KENNETH P. SILVERMAN, ESQ., the Chapter 7 Trustee of
the Estate of Suprema Specialties, Inc., Suprema Specialties
West, Inc., Suprema Specialties Northeast, Inc., and Suprema
Specialties Northwest, Inc.,

Plaintiff,

-against-

BDO SEIDMAN, LLP,

Defendant

BDO SEIDMAN, LLP,

Third-Party Plaintiff,

-against-

MARK COCCHIOLA, *et al.*

Third-Party Defendants

**BRIEF ON BEHALF OF APPELLANTS/THIRD-PARTY DEFENDANTS
GEORGE VIEIRA, CALIFORNIA MILK
MARKET, and WEST COAST COMMODITIES**

James E. Cecchi (JC 7697)
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and WEST COAST COMMODITIES

In support of their appeal of the Bankruptcy Court's March 29, 2005 Order denying BDO Seidman's motion for summary judgment, which Third-Party Defendants George Vieira, California Milk Market, and West Coast Commodities joined, Third-Party Defendants George Vieira, California Milk Market, and West Coast Commodities rely upon their Objection to the Bankruptcy Court's proposed findings of fact and conclusions of law dated April 4, 2005, and Reply Brief dated April 26, 2005, which were previously filed with the Court. A copy of the Objection is annexed hereto as Exhibit A. A copy of the Reply Brief is annexed hereto as Exhibit B.

By way of update on the procedural history since the filing of those papers, on April 2, 2007, Third-Party Defendants Mark Cocchiola and Steven Venechanos were convicted of 38 counts of securities fraud, bank fraud, wire fraud and mail fraud arising from the activities summarized in the Statement of Facts in the Objection.

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COMMODITIES

By: /s/ Lindsey H. Taylor
LINDSEY H. TAYLOR

Dated: August 27, 2007